

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

**CASE NO. 1:14-CV- 04132-ER**

**SECURITIES AND EXCHANGE  
COMMISSION,**

**Plaintiff,**

**v.**

**LUIS CHANG  
and  
EVERBRIGHT DEVELOPMENT  
OVERSEAS LIMITED.**

**Defendants.**

**ORDER TO DISBURSE FUNDS TO PAY TAX LIABILITIES**

The Court, having reviewed the Securities and Exchange Commission's ("SEC" or "Commission") Motion for an Order to Disburse Funds to Pay Tax Liabilities, and the supporting Declarations of the Tax Administrator, and for good cause shown,

**IT IS HEREBY ORDERED:**

1. The motion is granted.
2. The Commission shall initiate the disbursement from the Distribution Fund maintained under the case name designation "SEC v. Chang, Luis et al." payable to "Miller Kaplan Arase SEC Trust Account" for the amounts of: (1) \$23,774.00, with a notation of "SEC v. Luis Chang, EIN XX-XXX9191, Tax Year 2019 and (2) \$10,000, with a notation of "SEC v Luis Chang, EIN XX-XXX9191, Second Quarter, Tax Year 2020, for the payment of the tax liabilities as provided in the supporting Declarations.

3. The checks shall be sent by U.S. mail to:

Miller Kaplan Arase LLP  
Two Embarcadero Center  
Suite 2280  
San Francisco, CA 94111

SO ORDERED.

A handwritten signature in blue ink, appearing to read 'Edgardo Ramos', is written above a horizontal line.

Edgardo Ramos, U.S. D.J.

Dated: 10/21/2020

New York, New York